EXHIBIT C

Middlebrooks Richter @ Associates

MIDDLEBROOKS, RICHTER AND ASSOCIATES 433 HARRISON AVENUE PANAMA CITY, FLORIDA 850-769-8184

Date: March 27, 2007

Wings 12208 Front Beach Road Panama City Beach, Fl. 32407.

The following information was obtained on March 26th 2007 at 3:20 P.M. CDT.

Wings, is located in a prime location on Panama City beach, across the street from a city peer which provides access to the Gulf for tourists and locals. The "Wings" building is two stories with bold colors supporting large glass windows on the outside. Several displays are arranged in the upper windows to include bathing suits and novelty items, which are offered for sale inside the store. Large signs are present in the windows stating "nothing over \$9.99". Several bins of items, to include beach chairs, floaties, mats, frisbees, skim boards etc are present on the outside of the building which are marked with 5"7" signs with red lettering. Inside the store and situated over two floors up and down are souvenirs, beach novelties and clothes to include hats, bathing suits and wraps, available in female, male and children's sizes. Jewelry, beer, wine, post cards, towels, beach shoes and wall hangings are also present inside the store. Some of the apparel was marked \$19.99 with red 50% off stickers present on the sales tags. All other displays were marked with 5"7" signs with red lettering and were placed at the top of each display. An ice cream parlor offering approximately 15 selections of ice cream was present inside the store and two registers were available at the front for checkout.

It appeared there were three employees working inside the store, and approximately four sets of customers entered while observations were conducted. At 3:45 P.M., a magnet was purchased from "Wings", and a receipt was obtained with the address present on the receipt. Note: cash register time does not match purchase time.











REMARKS

Mike, this completes your assignment request. A purchased item, receipt and bag are enclosed for your viewing. If we can be of further assistance in the handling of this file, please contact our office at your convenience.

Sincerely,

Tina Combs Middlebrooks Richter and Associates 433 Harrison Avenue Panama City, Florida 32409 850-769-8184 850-832-9877

Lic # A-95-00196